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## Extension of FBAR Deadline for Certain Filers Until November 1, 2011

2011-06-16

On June 16, 2011, the Internal Revenue Service ("IRS") issued Notice 2011-54 ("Notice"), which extends to November 1, 2011 the filing deadline for persons who had previously deferred filing their Reports of Foreign Bank and Financial Accounts ("FBARs") pursuant to IRS guidance issued in Notice 2009-62 and Notice 2010-23, discussed [here](#) and [here](#). Under the Notice, which is available [here](#), individuals with signature authority but no financial interest in a foreign financial account who had properly deferred filing FBARs with respect to their foreign financial accounts maintained during 2009 and earlier years now have until November 1, 2011 to file such reports.

Two important notes regarding the Notice:

- The extension does not apply to FBARs for the 2010 year. The June 30, 2011 deadline for FBARs for foreign financial accounts maintained in 2010 is unchanged.
- The Notice does not affect the relief provided in FinCEN Notice 2011-1, discussed [here](#), which extended by one year the June 30, 2011 deadline for a subset of individuals with signature authority but no financial interest in a foreign financial account.

### IRS CIRCULAR 230 DISCLOSURE:

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